

Text of Proposed Amendments to  
California Code of Regulations, Title 18, Section 5242

**5242. Requests for Reconsideration by the Board.**

(a) If ~~the Offer in Compromise Section denies both innocent spouse relief and a request for other equitable relief as to any liability included in a request for innocent spouse relief is denied,~~ the individual requesting relief may request that the denials be reconsidered by the Board at a Board hearing as provided in California Code of Regulations, title 18, section 1705.1, ~~subdivision (h),~~ or section 4903, ~~subdivision (h).~~ A request for a Board hearing may be denied on a request for reconsideration ~~other equitable relief,~~ however, requests will be liberally granted.

(b) A Board hearing may be requested by following the instructions contained in the ~~denial~~-letter described in section 5241, subdivision (c~~d~~).

(c) If a request for a Board hearing is granted, the individual requesting relief may be required to participate in an appeals conference with the Appeals Division prior to the Board hearing.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, ~~and 55301 and 60601,~~ Revenue and Taxation Code. Reference: Sections 6456, 7202, 7203, 7261, 7262, 7270, 7657.5, 8880, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, ~~and 55045.1 and 60210.5,~~ Revenue and Taxation Code.